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E-FILED on April 11, 2007

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12 Attorneys for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

15 In re: USA COMMERCIAL MORTGAGE COMPANY, Debtor.	16 Case No. BK-S-06-10725 LBR Case No. BK-S-06-10726 LBR Case No. BK-S-06-10727 LBR Case No. BK-S-06-10728 LBR Case No. BK-S-06-10729 LBR Chapter 11 Jointly Administered Under Case No. BK-S-06-10725 LBR
17 In re: USA CAPITAL REALTY ADVISORS, LLC, Debtor.	
18 In re: USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC, Debtor.	
19 In re: USA CAPITAL FIRST TRUST DEED FUND, LLC, Debtor.	
20 In re: USA SECURITIES, LLC, Debtor.	
21 Affects: <input type="checkbox"/> All Debtors <input type="checkbox"/> USA Commercial Mortgage Company <input type="checkbox"/> USA Securities, LLC <input checked="" type="checkbox"/> USA Capital Realty Advisors, LLC <input type="checkbox"/> USA Capital Diversified Trust Deed Fund, LLC <input type="checkbox"/> USA First Trust Deed Fund, LLC	22 CERTIFICATE OF SERVICE OF OBJECTION OF USA CAPITAL REALTY ADVISORS, LLC TO CLAIM FILED BY THE INTERNAL REVENUE SERVICE AND NOTICE OF HEARING ON OBJECTION OF USA CAPITAL REALTY ADVISORS, LLC TO CLAIM FILED BY THE INTERNAL REVENUE SERVICE (Affects USA Capital Realty Advisors, LLC) Date: June 22, 2007 Time: 9:30 a.m.

1 1. On April 11, 2007 I served the following document(s):
2 a. Objection of USA Capital Realty Advisors, LLC To Claim Filed by the
3 Internal Revenue Service
4 b. Notice of Hearing on Objection of USA Capital Realty Advisors, LLC To
5 Claim Filed by the Internal Revenue Service
6 2. I served the above-named document(s) by the following means to the persons as
7 listed below:
8 a. **By ECF System:**
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 23
 24 b. **By United States mail, postage fully prepaid:**
 25 Attorney General of the United States Steven W. Myhre
 26 Department of Justice, Tax Division Acting U.S. Attorney
 27 Civil Trial Section, Western Region 333 Las Vegas Blvd. South, Suite 5000
 28 P.O. Box 683 Las Vegas, NV 89101
 Ben Franklin Station
 Washington, DC 20044

Internal Revenue Service
Attn: Bankruptcy Dept
110 City Parkway
Stop 5028LVG
Las Vegas, NV 89101

1 c. **By Personal Service**

2 I personally delivered the document(s) to the persons at these addresses:

3 For a party represented by an attorney, delivery was made by handing the
4 document(s) to the attorney or by leaving the document(s) at the attorney's office with a clerk or
5 other person in charge, or if no one is in charge by leaving the document(s) in a conspicuous place
6 in the office.

7 For a party, delivery was made by handing the document(s) to the party or by
8 leaving the document(s) at the person's dwelling house or usual place of abode with someone of
9 suitable age and discretion residing there.

10 d. **By direct email (as opposed to through the ECF System)**

11 Based upon the written agreement to accept service by email or a court order, I
12 caused the document(s) to be sent to the persons at the email addresses listed below. I did not
13 receive, within a reasonable time after the transmission, any electronic message or other indication
14 that the transmission was unsuccessful.

15 e. **By fax transmission**

16 Based upon the written agreement of the parties to accept service by fax
17 transmission or a court order, I faxed the document(s) to the persons at the fax numbers listed
18 below. No error was reported by the fax machine that I used. A copy of the record of the fax
19 transmission is attached.

20 f. **By messenger**

21 I served the document(s) by placing them in an envelope or package addressed to
22 the persons at the addresses listed below and providing them to a messenger for service.

23 **I declare under penalty of perjury that the foregoing is true and correct.**

24 Signed on: April 11, 2007

25 LIA DORSEY
26 (Name of Declarant)

27 /s/ LIA DORSEY
28 (Signature of Declarant)